

IN THE DISTRICT COURT OF OKLAHOMA COUNTY
STATE OF OKLAHOMA

FILED IN DISTRICT COURT
OKLAHOMA COUNTY

FEB - 3 2023

108 RICK WARREN
COURT CLERK

Oklahoma Department of Securities
ex rel. Melanie Hall, Administrator,

Plaintiff,

v.

Premier Global Corporation et al.,

Defendants.

Case No. CJ-2022-5066
Judge Don Andrews

**MOTION FOR ORDER ESTABLISHING SALES PROCEDURES FOR
PURPOSES OF LIQUIDATING CERTAIN REAL AND PERSONAL
PROPERTY INTERESTS IN CERTAIN FOREIGN ASSETS**

OKLAHOMA
Eric L. Johnson (the "Receiver") in his capacity as Receiver for Premier Global Corporation, Premier Factoring, LLC, PF-2, LLC, PF-3, LLC, PF-4, LLC, PF-5, LLC, PF-6, LLC, PF-7, LLC, Premier Factoring Group, LLC, KCI Business Services, LLC, DDI Advisory Group, LLC, Steven J. Parish, and Richard Dale Dean, (collectively, the "Receivership Defendants") moves this Court to establish and order certain procedures for the sale of the real and/or personal property interests of the Receivership Defendants in the country of Belize including a Belizean vacation-style resort known as X'Tan Ha (pronounced "Ish-Tan-Ha") (the "Resort Property"), partially developed land situated along Chetumal Bay (the "La Casa de Chelle Property"), and equipment, vehicles, or other personal property valued on an individual basis at less than \$15,000 per item.

In support of his Motion (this "Motion"), the Receiver states as follows:

I. BACKGROUND

On October 31, 2022, this Court entered an order appointing Eric L. Johnson (the "Receiver") as the Receiver in the present case (the "Preliminary Order"). Pursuant to the

Preliminary Order, among other things, the real and personal property interests of certain of the Receivership Defendants were vested in the receivership estate (the "Estate"). On November 21, 2022, this Court issued the Final Order Appointing Receiver ("Final Order").

Contemporaneously with this Motion, the Receiver files his Applications to Employ Belizean legal and real estate professionals to assist him in carrying out such duties. By this Motion, the Receiver requests that the Court authorize and direct him to sell the Estate's interests in the Resort Property, the La Casa de Chelle Property, and certain *de minimis* value personal property located in Belize, all in accordance with the procedures set forth below.

A. X'Tan Ha Resort Property

Among the real and personal interests currently held within the Estate are the interests of defendants Steven Parish, Richard Dean, and Premier Global Corporation in and to certain condominium or "strata" lots at a Belizean resort known as X'Tan Ha.

1. X'Tan Ha Background

The Resort Property is located on the Belizean island of Ambergris Caye. The Resort Property sits along the coast of the Caribbean Sea, and is approximately seven (7) miles north of the main population center of Ambergris Caye, the town of San Pedro.

A single, largely unpaved road traverses the area between San Pedro and X'Tan Ha. Because it is unpaved and given the sometimes harsh rain and other weather events impacting Belize, the road is subject to some level seasonally recurring flooding or other damage. Most vehicle travel is by way of light weight golf carts in and around the island.

Historically, the X'Tan Ha resort was developed as 48 units spanning 12 separate buildings together with two swimming pools, recreational areas, a reception area, a restaurant, and an oceanfront dock with an outdoor bar. The Receiver is informed and believes that as originally

conceived, the developer planned to sell the 48 units to individual buyers, and in fact, did sell most units to separate buyers.

The Receiver is advised by other Resort Unit owners and property managers that structurally, purchasers of interests in resort units originally acquired a share of a land holding company, Belize Legacy Resorts Limited ("Legacy Resorts") and obtained other documentation or recognition as to the specific Resort unit or units that were associated with their ownership of company interests. The Legacy Resorts homeowners association ("HOA") is the executive arm for purposes of maintaining the X'Tan Ha property.

At some point, the resort developer borrowed funds from the Bank of Belize and secured such financing through a pledge of the developer's interest in the resort. After default, the bank sought to foreclose the entire resort. Litigation with unit owners ensued and a judgement was entered in their favor. Pursuant to such judgement, the Receiver is informed that the only collateral that was exposed to the claims of the Bank of Belize consisted of the pools, bar, restaurant, and certain other common areas that remained property of the developer. The bank thus negotiated a tripartite agreement with the developer, bank, and a purchaser for transfer and sale of the bank's common area collateral to an entity associated with an individual named Mr. Douglass Penland.

Mr. Penland is also the CEO of Sandy Point Resorts, Ltd. Sandy Point is a company that, provides resort management services to Caribbean properties, such as X'Tan Ha and others. Sandy Point continues to provide resort management services to X'Tan Ha through a rental pool program. Sandy Point is currently in the process of withdrawal or resignation from X'Tan Ha Resort Property management business. The HOA is currently interviewing replacement managers to replace Sandy Point.

Under the rental pool program, individual unit owners authorize their units for rent to the public, with booking, maintenance, management and other services provided by Sandy Point. At the same time, it is the Receiver's understanding that Mr. Penland or an affiliate continues to own some or all of the common area and other interests acquired from the Bank of Belize. The Receiver is unaware of how those common area assets will be managed after Sandy Point's withdrawal from X'Tan Ha.

a. Change in Resort Ownership Structure

The laws of Belize were at some point modified to permit a so-called "strata" type of property ownership. A strata development is somewhat akin to condominium development in the United States. The two are not identical concepts. In Belize, in addition to a strata (condo) unit, purchasers also may obtain a land certificate which is capable of registration with the Belizean Land Registration Department.

A strata plan was ultimately filed and approved with the Belize authorities for X'Tan Ha. With the consent of the then-current owners, the X'Tan Ha resort transitioned into a strata property and all land certificates and related strata ownership were issued in the name of Legacy Resorts, the holding company controlled by unit owners.

Owners of Legacy Resorts continue to consist of individual resort unit owners. Upon the resort becoming a strata property, each unit owner had the option to take land certificates in their own name. In Belize, however, the acquisition of a land certificate triggers a transfer tax that for foreigners may be as high as eight percent (8%) of the property value. Few owners appear actually to have taken land certificates in their name. Rather, it appears that owners have relied instead on their involvement in Legacy Resorts and their contractual and other rights in and to Resort units.

At present, most land certificates, including those of the Receivership Defendants in the within case, remain for the most part in possession Legacy Resorts.

Today, X'Tan Ha is a resort property comprised of approximately fifty seven (57) strata lots, approximately 54 of which are beach-front vacation residential type units. Each unit owner is also a *pro rata* shareholder of Legacy Resorts.

Most unit owners have placed their units into the rental pool program and have designated Sandy Point as the exclusive rental agent for the Resort Property to advertise available rental pool units to the public. Sandy Point employs all Resort personnel. Sandy Point is also responsible for the general operation of the Resort Property restaurant, bar, recreational excursion opportunities, property maintenance and upkeep, water supply, security, and other features of the Resort Property.

2. Receivership Units, Costs and Administration

The Estate controls or oversees almost half of the Resort units. Specifically, the Receiver controls or directs the exercise of the exclusive rights in and to twenty five (25) of the fifty four units within the resort (the "Receivership Units"). He or his representatives also have been invited to participate in HOA meetings. Neither he nor his agents are members of the HOA board.

Some of the Receivership Units administered by the within Estate are undergoing remodeling work. Others were the personal residences of Receivership Defendants Parish and Dean and never were designated to the rental pool program. Most of the Receivership Units are within the rental pool program and continue to be available for rental to the public at <https://www.sandypointresorts.com/xtan-ha-resort/>.

The Receivership Units accrue significant quarterly and monthly costs. Upon his appointment the Receiver discovered that defendants Steve Parish, Richard Dean, and Premier Global Corporation had ceased to pay HOA dues, insurance, taxes, maintenance, upkeep, or other

expenses totaling approximately \$70,500. In order to preserve the Estate's interests in the Receivership Units, the Receiver paid all such past-due amounts.

Additionally, the Receiver has paid certain necessary HOA dues, insurances, taxes and other items sufficient to protect the Estate's interests for the first quarter of 2023, in the approximate amount of \$19,858.40.

The combination of HOA dues, insurance, taxes, maintenance, upkeep, and contributions to the rental pool program on an ongoing basis. An initial estimated budget for the administration of the Receivership Units is attached as Exhibit A. The Receiver estimates that the monthly costs associated with ongoing Estate administration of the Receivership Units totals approximately \$7,000 - \$9,000.

B. X'Tan Ha Sales Plan

The Receiver has conferred with local professionals and interviewed real estate and legal personnel necessary to assist the Estate in administration, maintenance, marketing and sale of the Estate's interests in and to the X'Tan Ha Resort and Receivership Units. Contemporaneously with this Motion, the Receiver also is requesting Court approval for the retention of attorney Emil Arguellas, founder of Arguellas and Company, and broker Jeff Bella, founder of Re/Max Island Real Estate.

Upon consideration of the costs, the seasonality of the island economy and the effects such seasonality has on the opportunity to market and sell vacation property in Belize, together with the desire to ensure that the Receiver at all times operates in a manner that is consistent with Belizean laws, customs, and practices governing sales and transfers of property, and in light of the costs associated with ownership and upkeep of property outside of the United States, the economic health of the X'Tan Ha resort, maintenance and other carry costs associated with property in Belize, and the Receiver's efforts to maximize recoveries, the Receiver believes that embarking in

the near term on a program for the marketing and sale of the Estate's interests in the Receivership Units is appropriate.

Upon discussions with proposed counsel and real estate professionals in Belize, the Receiver's plan consists of a three-step process. First, the Receiver seeks authority to authorize the establishment of and establish a separate Belizean corporate entity for each of the Receivership Units and to cause Legacy Resorts to transfer all interests in and to such Receivership Unit into its designated Belizean entity (each, a "Resort Unit Entity"). Second, the Receiver would cause the Resort Unit Entity holding a Receivership Unit to engage a broker as the exclusive agent to market and sell the Resort Unit Entity. Third, in connection with the sale of a Resort Unit Entity to an arm's length buyer, the Receiver would sell the Resort Unit Entity to the purchaser, subject to the approval of this Court.

The advantages of the foregoing approach, which are derived from discussions with Belizean counsel, are several.

First, the above-described process enhances transactional clarity and reduces or eliminates any uncertainties that may have been created by the Receivership Defendants historical practice of not holding land certificates in their names. As noted above, the Receivership Defendants have utilized a seemingly less-than-formal means of transferring or holding interests to the Receivership Units to reduce their tax burden or for other reasons. While on an individualized basis doing so seems to be appropriate for most Resort Property unit owners, and is apparently lawful in Belize, it is important to recognize that sales by a Receiver are different.

A Receivership Estate is by its nature a transient entity. Any issue or defect that could arise in a connection with a unit sale may prove in the future to be irremediable by the purchaser. There would remain no transaction counterparty to execute documents or take other steps to help

perfect the purchaser's ownership interests. The Receiver therefore believes that creating clarity and enhancing finality in documenting any transfer from the Estate to a third-party buyer will help ensure that following a sale, the risk that a buyer might require some future documentation to establish title more clearly from what is by definition a transient Estate, would be minimized or eliminated.

Second, the Receiver is advised that transferring Estate interests into a Belizean Resort Unit Entity will cause the Estate to accrue a lower tax liability. The Receiver is informed that transfers to a Belizean entity are subject to a five percent (5%) transfer tax. Transfers to foreigners are subject to an eight percent (8%) tax. As a result, significant savings to the Estate and to its ultimate purchasers will be realized by using the process proposed above.

Third, this Court's ability to approve sales of a personal property interest in and to a wholly owned company is within the power of this Court. It is not subject to the same additional layer of legal or administrative procedural requirements as might accompany a sale of land under Belizean law, which sale would, at least formally, flow from Legacy Resorts, either to the Receiver or a Receivership Defendant, and then to an ultimate purchaser (or alternately from Legacy Resorts to a purchaser with contractual participation and recognition by our U.S.-based Receiver.)

2. La Casa de Chelle Property

By the time of the Receiver's appointment, and in addition to X'Tan Ha, Premier Global Corporation and Steven Parish had accumulated five undeveloped parcels of land along the Chetumal Bay. Chetumal Bay is a large bay of the Caribbean Sea along the southern Yucatan Peninsula bordered by Belize and Mexico.

Four of the parcels are contiguous. Significant grading, landfill and other improvements have been completed and the lots appear ready for construction. There are three (3) small

temporary, vacant housing units on the land, and the property is benefitted by a boat dock and is enclosed by a wall structure.

Adjacent to the contiguous lots is a marina. The Receiver is informed that the marina had been dredged by Mr. Parish at a time when he had lacked title to the adjacent land. There is also some dispute over whether the Mr. Parish obtained necessary permissions from Belizean authorities prior to dredging land in a protected marine environment. Notably, in connection with construction of the Marina, the wall encompassing the contiguous lots surpasses by several inches the border of the lots the Defendants had validly acquired. In other words, the wall may need to be removed unless arrangements for keeping it in place can be achieved with the adjacent property owner.

Separated from the four contiguous lots by several hundred feet is a fifth lot that is entirely undeveloped.¹ At present, the La Casa de Chelle Property is a vacant, but enclosed and highly desirable parcel of private land upon which significant structures might be constructed. A map reflecting the La Casa de Chelle Property is annexed to this Motion as **Exhibit D**.

1. La Casa de Chelle Property Sales Plan

The status of title to the contiguous lots is unclear. The Receiver has not received to date original title documents concerning the same. Belizean legal professionals surmise that the same may be in a processing phase with the Belizean authorities since title transfers of land in Belize can sometimes take months to complete.

¹ Apparently, Mr. Parish thought he acquired the land adjacent to the contiguous lots prior to dredging that parcel. He later discovered that he had, in fact, acquired the fifth non-contiguous lot and that his dredging had consequently been performed on land owned by others. The discovery of his error did not however occur until after he had completed significant portions of the construction of his private marina at a cost of as much as \$1 million. The Receiver is informed that Mr. Parish attempted to acquire the marina property from the owners thereafter, but they declined to sell the parcel to Mr. Parish.

The Receiver intends to list and sell the La Casa de Chelle lots on an as-is basis to one or more buyers, upon consultation with legal and real estate professionals. By this Motion, the Receiver requests authority to commence that marketing process through normal real estate channels for purposes of identifying a qualified buyer or buyers of the lots. Because the Receiver does not at this point know whether the contiguous lots will be sold as a single parcel, or as separate parcels, he requests authority to list, market, and entertain offers for the La Casa de Chelle lots individually and grouped in two or more lots, per the advise of his Belizean legal and real property advisors.

Any proposed sale of some or all of the La Casa de Chelle Property shall be submitted to this Court for approval.

C. De Minimis Property Including Light Equipment and Vehicles; Disposition of Unit Personal Property and Effects

The Receiver has further discovered that the Estate holds interests in and to certain equipment and vehicles that are located at various sites on Ambergris Caye. The same include the above-mentioned temporary housing units, power generators, water treatment and filtration equipment, solar panels, golf carts, boats, and various and sundry furniture and personal effects of certain of the defendants. The value of many such items is low, ranging from \$0-\$15,000 on an item-by-item basis. Some such property is registered in the name or names of Belizean locals and not in the name of any Receivership Defendant entity. Much of the equipment and vehicle inventory appears to be incapable of securing without incurring prohibitive costs that would work a net financial loss to the Estate and to prospective recoveries.

The necessity of preparing and filing individual motions for each item of property also may defeat the Estate's goal of realizing net proceeds from their sale. Consequently, by this Motion,

the Receiver requests authority to sell personal property that is of a low or *de minimis* value on an item-by-item basis without further motions practice.

Additionally, in certain of the Receivership Units there remains personal property and personal effects of the individual defendants in this case, i.e., Steven Parish and Richard Dean, and/or their spouses and relatives. When selling the interest in a Receivership Unit as set forth herein, it is the Receiver's intention to offer of certain personal property, i.e., furniture, artwork, kitchen appliances and housewares contained in the Receivership Units to any prospective buyer. To the extent the extent a prospective buyer of a Receivership Unit does not want such property, then it will be sold pursuant to the De Minimis Property Sales Protocol below. With respect to personal effects left in the Receivership Units, i.e., family pictures, clothing, etc., the receiver has identified one of the Receivership Units that such property may be stored in on a short-term basis, but will otherwise be disposed of pursuant to the Abandonment Protocol listed below.

1. *De Minimis* Property Sales Protocol

By this motion the Receiver requests the general authority to sell the Estate's interests in personal property that the Receiver determines to be of a gross value of under \$15,000 without further order of this court, unless a party in interest objects. The Receiver proposes that all such proposed sales instead be reported to the Court in a notice of sale of de minimis value personal property (a "*De Minimis* Property Sale Notice").

Each *De Minimis* Property Sale Notice shall indicate the item to be sold, any registration number or other descriptive text, the identity of the proposed purchaser, the purchase price, the net proceeds to be recovered by the Estate in connection with such sale, and a brief description of the Receiver's basis for the belief that the proposed sale price is reasonable.

In determining the value, the Receiver will consult available listings for similar items and, where necessary, obtain an opinion of value from a third-party dealer or other independent person knowledgeable about the local market for such articles.

Each *De Minimis* Property Sale Notice shall afford parties in interest the opportunity, within ten (10) business days, to object to the sale. Unless there is an objection by a party in interest, the Receiver requests by this motion that he have the authority, upon the expiration of such ten (10) business day notice period, to consummate a proposed sale. A proposed form of De Minimis Sale Notice is annexed hereto as **Exhibit B**.

2. Personal Effect Abandonment Protocol

By this motion the Receiver requests the general authority to abandon the Estate's interests in personal effects that the Receiver determines to be burdensome or of inconsequential value to the receivership estates. The Receiver proposes that all such proposed abandonments be reported to the Court in a notice of abandonment (a "Personal Effect Abandonment Notice"). Each Personal Effect Abandonment Notice shall afford the affected parties the opportunity, within ten (10) business days, to claim the abandoned property. Unless a claim to the property is made, the Receiver requests by this motion that he have the authority, upon the expiration of such ten (10) business day notice period, to dispose of the property. If a party claims the property, then that party will have a reasonable time to arrange for the disposition of the property, but will be obligated to compensate the receivership estates for continued storage of such property in amount of at least \$375 per week. Pending a party claiming the Personal Effects, the Receiver may relocate such property to accommodate the liquidation of the unit in which such property is contained therein. A proposed form of Personal Effect Abandonment Notice is annexed hereto as **Exhibit C**.

D. Professional Assistance in Belize

As set forth more fully in the application to employ Jeff Bella, filed contemporaneously with this motion, Mr. Bella is a long-time resident of Ambergris Caye and is the Receiver's proposed real property broker. His Re/Max office is in the island's main town, San Pedro. Mr. Bella is also the Warden for Ambergris Caye, appointed to that post by the U.S. Embassy in Belize. He also serves as a constable.

Attorney Emil Arguelles is a respected Belizean real estate and transactional expert with offices in San Pedro and elsewhere in Belize. He is a highly recognized and regarded legal professional in Belize. He served previously as Speaker of the House of Representatives of Belize from March 2008 through February 2012 and has served as a member of the Executive Board of the Bar Association of Belize. He has also served as Councillor of the Board of Belize Chamber of Commerce & Industry and as a member of the Belize City Council Trade Licensing Board. In the past, he served as Honorary Consul of the Republic of Poland in Belize.

II. Legal Authority

Among the powers conferred upon the Receiver, the Preliminary Order provides the Receiver the ability, on behalf of the Estate, to: "use, sell, or lease property other than in the ordinary course of business pursuant to the provisions of this Order". The Preliminary Order further permits the Receiver "to retain and employ attorneys, accountants, computer consultants and other persons as may be advisable or necessary to exercise the duties of the Receiver." [Preliminary Order, pages 4, 6.]

The Final Order provides that the provisions of the Preliminary Order remain in full force and effect. Additionally, under Oklahoma statute § 1554, "[t]he receiver has, under the control of the court, power . . . to take and keep possession of the property . . . to make transfers, and generally

to do such acts respecting the property as the courts may authorize." 12 Okl.St. Ann. § 1554. This Court may authorize the sale of the property interests as set forth herein.

III. Requested Relief

By this motion, the Receiver requests that he be authorized to:

X'Tan Ha

- a. designate any unit or units within the Resort Property for marketing and sale;
- b. confer with Belizean counsel and where appropriate instruct Belizean counsel to establish a distinct Belizean corporate entity, created for the exclusive purpose of holding the interests of any Receivership Defendants and of the Estate in and to such designated Resort Unit Entity;
- c. take all steps necessary to cause or to authorize to be caused the transfer of any land certificate or other document or instrument respecting title to a designated unit to the appropriate Resort Unit Entity; and
- d. enter into any appropriate listing agreement for such Resort Unit Entity with the any professional whose engagement is authorized by this Court. As noted above, the engagement application for Jeff Bella of RE/Max Island Real Estate accompanies this Motion.

La Casa de Chelle

- e. enter into any appropriate listing agreement for some or all lots comprising the La Casa de Chelle Property with any professional whose engagement is authorized by this Court; and
- f. take such actions and file such documentation as may be necessary or advisable to secure clear title to the La Casa de Chelle Property.

De Minimis Property and Personal Effects

- g. to enter into and to sell de minimis property, to wit personal property with a value of less than \$15,000 per item; and
- h. in connection with any such sale, to file with the Court a *De Minimis* Sale Notice in substantially the format set forth as **Exhibit B** to this Motion;
- i. to consummate each and all sales of de minimis property upon the passage of ten (10) business days from the date of filing of a *De Minimis* Sale Notice; and

- j. to abandon certain personal effects located in a Receivership Unit and in connection with any such abandonment, file with the Court a Notice of Abandonment in substantially the format set forth in **Exhibit C** to this Motion, dispose of any unclaimed Personal Effect if not claimed within ten (10) business days from the date of filing, and charge a \$375 storage assessment for any claimed Personal Effect until otherwise removed from the Receivership Unit.

IV. CONCLUSION

The Receiver respectfully requests that the court GRANT this Motion for Order Establishing Sale Procedures, and for such further and proper relief that the Court deems necessary.

Date: February 3, 2023

Respectfully submitted,
SPENCER FANE LLP

By: /s/ Hilary Allen

Hilary Allen

OK #16979

9400 N. Broadway Extension, Ste. 600

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EXHIBIT A

	Monthly HOA	Quarterly HOA (Monthly x3)	Add'l Monthly	Add'l Quarterly	Insurance	Taxes (Annual) Due 4/1	Resort Program / Rental Pool****
1A (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
1B (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
1C (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
2A (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
2B (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
4A (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
4C (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
4D (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
5B (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
5D (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
6A (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
6B (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
6C (Premier Global)	\$474.00	\$1,422.00			Covered until June	\$750.00	\$0.00
6D (Steve Parish)	\$474.00	\$1,422.00		\$1,136.96	Covered until June	\$750.00	\$0.00
8A (Premier Global)	\$474.00	\$1,422.00		\$1,136.96	Covered until June	\$750.00	\$0.00
8B (Premier Global)	\$474.00	\$1,422.00		\$1,136.96	Covered until June	\$750.00	\$0.00
8C (Steve Parish-Puerto)	\$512.00	\$1,536.00	954.59*		Covered until June	\$750.00	\$0.00
Casita 2 (Premier Global)	\$440.00	\$1,320.00			Covered until June	\$750.00	\$0.00
GV 10 (Premier Global)	\$522.00	\$1,566.00			Covered until June	\$750.00	\$0.00
GV 12A (Steve Parish)	\$522.00	\$1,566.00			Covered until June	\$750.00	\$0.00
GV 12B (Premier Global)	\$394.00	\$1,182.00	1,132.28**		Covered until June	\$750.00	\$0.00
GV14 (Dean - others paying)	\$512.00	\$1,536.00			Covered until June	\$900.00	\$0.00
GV 17 (Premier Global)	\$512.00	\$1,536.00			Covered until June	\$750.00	\$0.00
GV 18 (Premier Global)	\$512.00	\$1,536.00			Covered until June	\$900.00	\$0.00
GV 19 (Premier Global - Personal)	\$604.00	\$1,812.00			Covered until June	\$1,500.00	\$0.00
GV 21 (Premier Global)	\$500.00	\$1,500.00	2,641.98**		Covered until June	\$750.00	\$0.00
GV 22 (Dean)***	\$522.00	\$1,566.00			Covered until June	\$750.00	\$0.00
Subtotal (BZD)	\$12,102.00	\$36,306.00		\$3,410.88	Covered until June	\$21,300.00	\$0.00
Subtotal USD	\$6,051.00	\$18,153.00		\$1,705.44		\$10,650.00	

Notes:

*The Receiver is informed and believes that this unit is the subject of an ongoing contractual obligation to pay for its acquisition to the prior owner a monthly installment. The remaining balance totals approximately \$42,000.

**The Receiver is informed and believes that units 12B and GV 21 are the subject of ongoing contractual obligations to pay for unit acquisitions. The outstanding balances on these units are \$1,132.28 and \$2,641.98, respectively. The Receiver intends to fully pay and satisfy these amounts prior to marketing and sale.

*** This unit is held in the name of defendant Richard Dean who acquired it from defendant Steve Parish. The Receiver is informed and believes that Mr. Dean owes monthly payments to the Estate of approximately \$1,600.

****Per Sandy Point management, the resort pool program should be projected to be break even on an annual basis. For this reason, so no additional monthly or quarterly payments are reflected. In actuality, there will be surplus funds during the high vacation season in Belize, and a deficit during low season months.

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EXHIBIT B

**IN THE DISTRICT COURT OF OKLAHOMA COUNTY
STATE OF OKLAHOMA**

Oklahoma Department of Securities
ex rel. Melanie Hall, Administrator,

Plaintiff,

v.

Premier Global Corporation et al.,

Defendants.

Case No. CJ-2022-5066
Judge Don Andrews

NOTICE OF SALE OF DE MINIMIS VALUE PERSONAL PROPERTY

TO THE COURT AND ALL PARTIES AND PARTIES-IN-INTEREST PLEASE TAKE NOTICE:

Oklahoma Department of Securities
ex rel. Eric L. Johnson (the "Receiver") in his capacity as Receiver for Premier Global Corporation, Premier Factoring, LLC, PF-2, LLC, PF-3, LLC, PF-4, LLC, PF-5, LLC, PF-6, LLC, PF-7, LLC, Premier Factoring Group, LLC, KCI Business Services, LLC, DDI Advisory Group, LLC, Steven J. Parish, and Richard Dale Dean, (collectively, the "Receivership Defendants") will and by this Notice does hereby give notice that unless a timely objection is filed with the Court, that on or after [DATE] the Receiver shall sell, transfer, and convey all of the right, title, and interest of the within receivership estate in and to the following property to the purchaser(s) identified below (the "De Minimis Property Sale").

The Property to be sold pursuant to this De Minimis Property Sale Notice by the Receiver is as follows:

Item Description	Registration No.	Other Description	Proposed Purchaser	Purchase Price	Estimated Net Proceeds	Basis for Value

PLEASE TAKE FURTHER NOTICE that any objection to the above-described De Minimis Property Sale must be filed with the Court and served upon the Receiver on or before [OBJECTION DEADLINE]. Pursuant to the Court's Order Approving Sales Procedures [Dkt. ____], entered on the Court's docket on [ORDER DATE], the failure to timely object and to serve such objection on the Receiver shall constitute a waiver of any objection, and shall constitute consent to the proposed sale.

Dated: _____

[Signature block]

EXHIBIT C

IN THE DISTRICT COURT OF OKLAHOMA COUNTY
STATE OF OKLAHOMA

Oklahoma Department of Securities
ex rel. Melanie Hall, Administrator,

Plaintiff,

v.

Premier Global Corporation et al.,

Defendants.

Case No. CJ-2022-5066

Judge Don Andrews

PERSONAL EFFECT ABANDONMENT NOTICE

TO THE COURT AND ALL PARTIES AND PARTIES-IN-INTEREST PLEASE TAKE NOTICE:

Eric L. Johnson (the "Receiver") in his capacity as Receiver for Premier Global Corporation, Premier Factoring, LLC, PF-2, LLC, PF-3, LLC, PF-4, LLC, PF-5, LLC, PF-6, LLC, PF-7, LLC, Premier Factoring Group, LLC, KCI Business Services, LLC, DDI Advisory Group, LLC, Steven J. Parish, and Richard Dale Dean, (collectively, the "Receivership Defendants") will and by this Notice hereby abandons the following described assets located at the resort property, X'Tan Ha, on the Belizean island of Ambergris Caye:

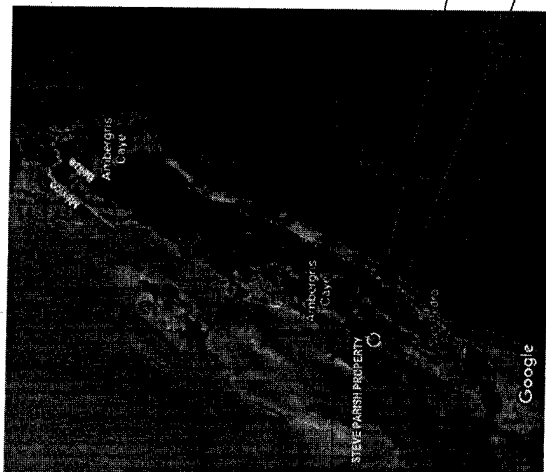
[General Identification of Personal Effects to be Abandoned] (the "Personal Effects")

The receivership estate intends to liquidate the resort unit that where the Personal Effects are currently located. The Receiver has determined that such Personal Effects have inconsequential value and/or are burdensome to the receivership estate.

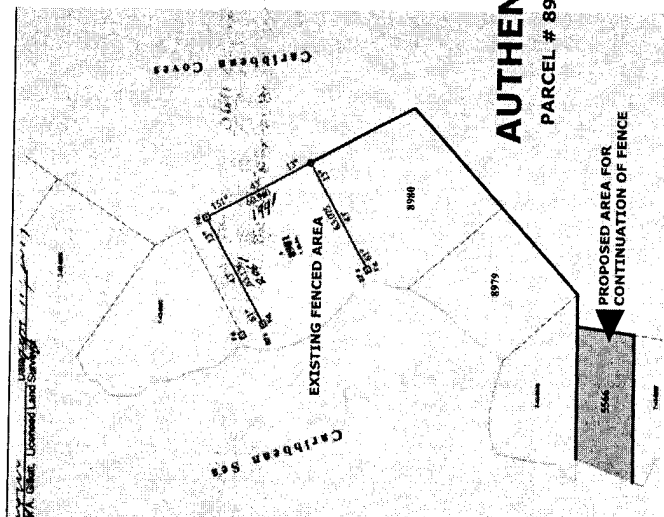
PLEASE TAKE FURTHER NOTICE that if the Personal Effects are not claimed or otherwise removed by **[Date]**, the Receiver will dispose of the Remaining Personal Property at that time. If the Personal Effects are claimed, then the claiming party shall make necessary arrangements for its disposition; provided, however, that the claiming party will be assessed a \$375 weekly storage charge to compensate the receivership estate for ongoing storage until such time as the Personal Effects are removed.

Dated:

[Signature block]

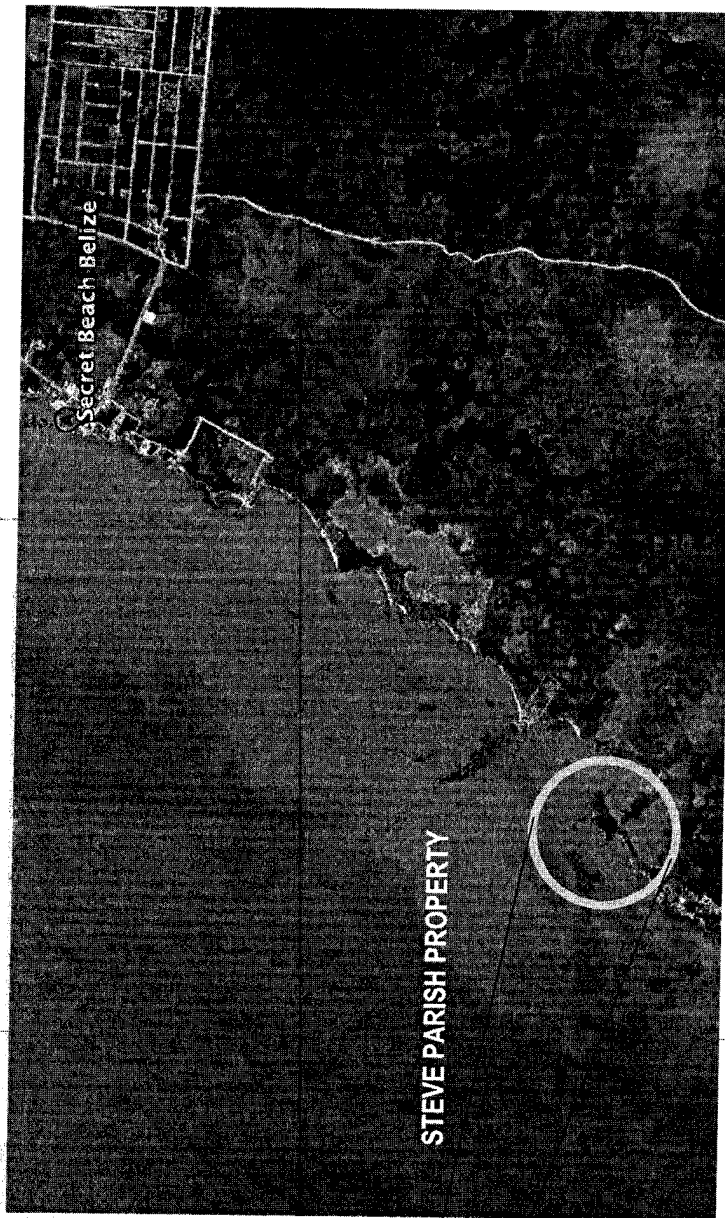


GOOGLE SITE MAP



AUTHENTIC SURVEY PLAN

PARCEL # 8981 SOUTH SECRET BEACH AREA



SITE LOCATION PLAN

San Pedro Ambergris Caye- Belize C. A.

Secret Beach area 3.1 miles north San Pedro A.C. Belize C.A.

PROJECT: PROPOSED REINFD. CONCRETE FENCE FOR: MR. STEVE PARISH NORTH SAN PEDRO TOWN, SECRET BEACH AREA, SAN PEDRO A.C. BELIZE C.A.	APPROVED BY:	REVISIONS:	SHEET # 01
	Drawn by: <u>A. BALON</u> Scale: <u>As Shown</u> Date: <u>May - 2020</u>		

Caribbean Sea

Caribbean Coves

